

ABSTRACT OF THE DISCLOSURE

After forming a gate electrode on a semiconductor substrate, ion implantation is performed on the semiconductor substrate by using the gate electrode as a mask to form
5 low concentration impurity regions, and thereafter first sidewall insulating films are formed on the side surfaces of the gate electrode. Next, by using the gate electrode and the first sidewall insulating films as a mask, ion implantation is performed on the semiconductor substrate to form high concentration impurity regions, and thereafter second
10 sidewall insulating films are formed on the side surfaces of the first sidewall insulating films. After that, by using each sidewall insulating film as a mask, metal silicide layers are selectively formed on each surface of the semiconductor substrate and the gate electrode.